From: Dan Messersmith

To: 'Microsoft.atr(a)usdoj.gov'

Date: 1/2/02 12:04pm

Subject: Proposed Microsoft Settlement

I am writing to express my desire for you to accept the current proposed settlement and stop the litigation associated with Microsoft. Our business has been and will continue to be a Microsoft customer. Their innovation is second to none and we want that to continue.

Thanks,

Dan E. Messersmith, CPA
Duncan, Newman, Messersmith & McCormick, Ltd.
Certified Public Accountants & Consultants
1700 Malvern Road
Hot Springs, Arkansas 71901

Phone: 501-624-7400 Fax: 501-623-6451

Email: dan@hscpas.com